

Prior law authorized sheriffs and ex officio tax collectors to employ private counsel to assist in the collection of delinquent ad valorem taxes, penalties or interest, and any other payment which may be legally collected by a sheriff or tax collector.

Prior law authorized the sheriff or tax collector to enter into a contract with a private attorney for the collection of delinquent taxes and obligations which shall provide the hourly rate of payment for services which shall not exceed the attorney general's fee schedule.

New law retains prior law and authorizes a sheriff or ex officio tax collector to employ or contract with an agency to assist in the collection of delinquent ad valorem taxes and obligations. New law provides that the contract include the method of compensation to be paid which shall be either by an hourly rate or a specific fee. Provides that the hourly rate not exceed the attorney general's fee schedule. Provides that if the compensation is for a specific fee, that it not exceed 10% of the amount collected which is to be calculated on the total amount collected inclusive of monies due as a result of a fine, bond, tax, license fee, or other payment to be collected.

New law requires that compensation due to the private attorney or agency be payable to the tax recipient body by the taxpayer.

Effective August 15, 2010.

(Amends R.S. 33:1423.1(B), (C) and (D))